

Internal Revenue Service

Department of the Treasury

Washington, DC 20548

Person to Contact: [REDACTED]

Toll phone number: [REDACTED]

Refer Reply to: [REDACTED]

Date: [REDACTED]

Dear Applicant:

This is a final adverse ruling as to your exempt status under section 501(c)(9) of the Internal Revenue Code.

Our adverse ruling of [REDACTED] was based on the conclusion that you do not make any payments of life, sick, accident or other benefits or purchase insurance contracts for your members or their dependents or beneficiaries. In addition, all of your operations focus on the accumulation and maintenance of funds, rather than the expenditure of such funds for the purpose of providing benefits.

You filed a timely protest of our adverse ruling and requested a conference. A conference was held on [REDACTED].

We have considered your protest statement and the arguments made by your representative during your protest conference and concluded that the statement and arguments presented do not materially affect the basis of our initial adverse ruling dated [REDACTED].

Accordingly, you are not exempt under section 501(c)(9) of the Code and you are required to file federal income tax returns with your key District Director for exempt organization matters within 30 days from the date of this letter, unless a request for an extension of time is granted. Returns for later tax years should be filed with the appropriate service center as indicated in the instructions for the return.

[REDACTED]

If you have any questions about this ruling, please contact the person whose name and telephone number are shown above.

Sincerely yours,

[REDACTED]
Chief, Exempt Organizations
Rulings Branch 1

cc: [REDACTED]
Attn: EO Group
[REDACTED]

cc: [REDACTED]